

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION**

IN RE:

SUPERIOR AIR PARTS, INC.

DEBTOR-IN POSSESSION.

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Case No. 08-36705-BJH-11

**RESPONSE OF KURT MANUFACTURING COMPANY, INC.
TO OBJECTION TO CLAIM NO. 157**

TO THE HONORABLE BARBARA J. HOUSER,
UNITED STATES BANKRUPTCY JUDGE:

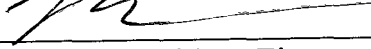
Kurt Manufacturing Company, Inc. ("Kurt") hereby responds to the Objection to Claim No. 157 (the "Objection") by Marla Reynolds, Trustee of the Superior Creditor's Trust, as follows:


1. Kurt denies that it is indebted to the Debtor in the amount of \$44,823.01, as alleged in the Objection, and alleges that Kurt's Claim No. 157 against Debtor should be allowed in the full amount of \$31,304.00.
2. Kurt requests a hearing on the Objection to Claim No. 157.

Dated: January 19, 2010

Respectfully submitted,

KURT MANUFACTURING COMPANY,
INC.

By 
Paul Lillyblad, Vice President-Finance
5280 Main Street, N.E.
Minneapolis, Minnesota 55421
Phone: (763) 572-4452

FILED
JAN 20 2010
TAWANA C. MARSHALL, CLERK
U.S. BANKRUPTCY COURT
NORTHERN DISTRICT OF TEXAS


CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and correct copy of the foregoing Response of Kurt Manufacturing Company, Inc. to Objection No. 157 was served on January 19, 2010 upon the following:

U.S. Trustee

Mary Frances Durham
Office of the United States Trustee
1100 Commerce Street, Room 976
Dallas, Texas 75242

Marla Reynolds, Trustee of the Superior Creditor's Trust

Elliot D. Schuler
Baker & McKenzie LLP
2300 Trammell Crow Center
2001 Ross Avenue
Dallas, Texas 75201